

# MEET OUR SPEAKERS

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## RICK KELLAR-

### **PRESIDENT OF THE MARGARET CLARK MORGAN FOUNDATION**

Rick Kellar is President of the Margaret Clark Morgan Foundation of Hudson, Ohio. The Foundation was established in 2001 with the primary purpose of supporting the mental health field, and the secondary purpose of supporting education and arts fields. Mr. Kellar received his bachelor's degree in science in nuclear engineering from the U.S. Military Academy at West Point, NY and holds a master's in business administration from Syracuse University.

## ROBERT KLONK, RHU, REBC -

### **PRESIDENT & CHIEF SALES OFFICER, OSWALD COMPANIES**

Robert J. Klonk is President & Chief Sales Officer, Oswald Companies. Robert has over 30 years of benefits risk management, brokerage and life insurance experience. His specialization is in strategic guidance and development of innovative group purchasing programs. Mr. Klonk attended Padua Franciscan High School and Cleveland State University. He received designations of Registered Health Underwriter (RHU) in May 1998 and Registered Employee Benefits Consultant (REBC) in February 2000 from the American College in Bryn Mawr, Pennsylvania.

## BETH SHORT –

### **OHIO ATTORNEY GENERAL'S OFFICE**

Beth Short has been with the Charitable Law Section of the Ohio Attorney General's office for almost three years and concentrates on outreach, training and resource development to assist Ohio's charities with board governance. She has served as an employee, volunteer, board member and consultant for nonprofits during her career. She holds an MBA from Ohio University where she focused on nonprofit management issues, and is also a journalism graduate of Ohio State University.

## **PANEL OF EXECUTIVE DIRECTORS:**

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### **TERRENCE B. DALTON -**

#### **PRESIDENT/CHIEF EXECUTIVE OFFICER, COMMUNITY SUPPORT SERVICES, INC.**

Mr. Dalton has been the President/Chief Executive Officer at Community Support Services, Inc. since 2005. Prior to becoming CEO, Mr. Dalton served as the Chief Operating Officer at Community Support Services from 1988 to 2005. Mr. Dalton previously served for 11 years as the Executive Officer of a comprehensive mental health center in a rural county in Wisconsin. Mr. Dalton has a Masters degree in Counseling and Human Services from Boston University. He is a licensed social worker in the State of Ohio. Mr. Dalton has worked in the Behavioral Health field for nearly forty years.

### **JOY BANISH –**

#### **EXECUTIVE DIRECTOR OF GREATER CLEVELAND VOLUNTEERS**

Joy Banish is the Executive Director of Greater Cleveland Volunteers, a nonprofit organization that promotes volunteerism. Greater Cleveland Volunteers recruits, places and supports 2800 volunteers age 18 and older that help at 200 local organizations. The organization also manages the Cleveland chapters of the Retired and Senior Volunteer Program (RSVP) and the Experience Corps program. Joy has been with Greater Cleveland Volunteers since 1993. She started as a program coordinator; she then became director of the organization's Experience Corps tutoring program in 1997, and in 1999 was appointed as Executive Director. Joy is a graduate of Mount Union College, Alliance, Ohio and has a Bachelors Degree in Communications.

### **BETSIÉ NORRIS –**

#### **EXECUTIVE DIRECTOR OF ADOPTION NETWORK CLEVELAND**


Having made the journey to a successful reunion on her own, in 1988 Betsie founded Adoption Network Cleveland (ANC) to provide support and assistance to others who are touched by adoption. The organization was at first a fully volunteer effort, and as it grew, she became ANC's first executive director in 1995. Since then Betsie has become a frequent spokesperson in the media and has assisted in over 1,400 adoptee-birthparent reunions. With a wide array of programs and services, Adoption Network Cleveland serves as a successful national model for effective service and advocacy for members of the adoption community including adoptees, adoptive parent, birthparents, youth in foster care and related professionals.

### **BERNETT L. WILLIAMS –**

#### **PRESIDENT AND CEO OF AKRON URBAN LEAGUE**


Bernett L. Williams, President and Chief Executive Officer of the Akron Community Service Center and Urban League, is a native of Toledo, Ohio. She graduated from Kent State University with a Bachelor of Arts degree in Rhetoric and Communications. Bernett will complete her MPA (Master's in Public Administration) from the University of Akron in December 2010. A graduate of Leadership Akron Class XV, Mrs. Williams serves as an advisory board member for the State of Ohio Minority Business Advisory Council, is an active member of Arlington Church of God, and a Life Member of the NAACP and an active member of the Delta Sigma Theta Sorority. She is currently a board member of the Greater Akron Chamber, SUMMA CARE Insurance, a member of the First Merit Bank Advisory Board and Board member for Summa Health System. Bernett also serves as a member of the Business Advisory Council (BAC) for Akron Public Schools as well as the Summit County Charter Review Commission.


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STRENGTHENING YOUR NONPROFIT

PRESENTED BY:  
COHEN & COMPANY

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 United Way  
 of Summit County



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TIPS FOR SEEKING GRANTS

PRESENTED BY:  
RICK KELLAR,  
PRESIDENT  
OF  
THE MARGARET CLARK MORGAN FOUNDATION



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Margaret Clark Morgan Foundation

- History and Mission of the MCMF
- Trends in grantmaking
- Application Review
- Defining Project Results
- Grant application do's and don'ts
- Questions

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**MCMF Mission Statement**

To improve the lives of people with serious mental illness by investing in innovative projects in Northeast Ohio having national transformational impact.

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**Understand what business the Grantmaker is in....**

- ⇒ Funder: distributes money over causes, nonprofits, geography, ethnicity, etc.
- ⇒ Investor: creates the highest progress or outcome for the resources (dollars, time, expertise) invested.

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**Application Review**

- Old Process – Foundation staff used to spend the most time getting clarity verbally and on creating good proposal 'content' before asking an applicant to submit an application. Then the work at the foundation level was to 'push it through' for funding.
- New Process – The application submission will be used as a starting place for a conversation and chance to get further clarity.

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## Application Review & Grant Selection

Focuses on three investment questions:

- What Results Are We Buying?
- What Are the Chances the Result Will Happen?
- Is This the Best Use of Our Money?

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## Defining Project Results

The change(s) in behavior or condition are what?

*Integrating financial education in the schools*

The degree of change?

*'At risk' school districts incorporate financial education into their core curriculum for their middle school students grades 7-9*

How many participants *will* change, how, by when?

*15 of the 25 superintendents we work with will agree to do this by 2012*

Use a result bullet point(s) to express your outcome:

*By 6/30/12, 15 of 25 'at risk' school districts will integrate financial education into their standard curriculum for students in 7-9<sup>th</sup> grade*

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## Grant Application Don'ts

1. Last minute submission
2. Incomplete or failure to follow instructions
3. Too much unnecessary information
4. Overselling
5. Focus on organization versus specific request
6. Too many participants to the "meeting"
7. Ask for feedback prior to decision meeting

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## Grant Application Do's

1. Respect the deadline – ask questions early
2. Complete all required forms
3. Articulate project outcomes
4. Demonstrate an ability to accomplish outcome(s)
5. Willingness to measure and prove outcome(s)
6. Meeting participants must have a role/purpose
7. No hounding and maintain single point of contact

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## HEALTHCARE REFORM FOR NONPROFITS

PRESENTED BY:  
ROBERT KLONK  
PRESIDENT & CHIEF SALES OFFICER  
OSWALD COMPANIES



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## BEST PRACTICES FOR LEADERS OF NFPS: AN EXECUTIVE DIRECTOR'S PERSPECTIVE

PANEL DISCUSSION WITH:  
TERRENCE DALTON – COMMUNITY SUPPORT SERVICES, INC.  
JOY BANISH – GREATER CLEVELAND VOLUNTEERS  
BETSIE NORRIS – ADOPTION NETWORK CLEVELAND  
BERNETT WILLIAMS – AKRON URBAN LEAGUE



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## EFFECTIVE CHARITABLE BOARD MEMBER ROLES AND RESPONSIBILITIES

PRESENTED BY:  
BETH SHORT  
OHIO ATTORNEY GENERAL'S OFFICE



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## Minding the Business While Changing the World

**Charitable Board Member Roles and  
Responsibilities**

Ohio Attorney General's Office,  
Charitable Law Section




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**“To pour forth benefits for the common good  
is divine.”**

**Benjamin Franklin**




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In the dedication of a book on nonprofit and fundraising issues:

“This book is dedicated to staff, board members and volunteers who engage in fundraising efforts.

There is a special place in heaven for fundraisers – right next to the martyrs.”



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Why all of the attention on nonprofits?



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### Role of the Attorney General

- Attorney General’s role in oversight of charitable trusts is one of the most ancient duties of the Attorney General
- Dates to the Elizabethan period
- Speaking for those who can’t to force trustees to fulfill their duties



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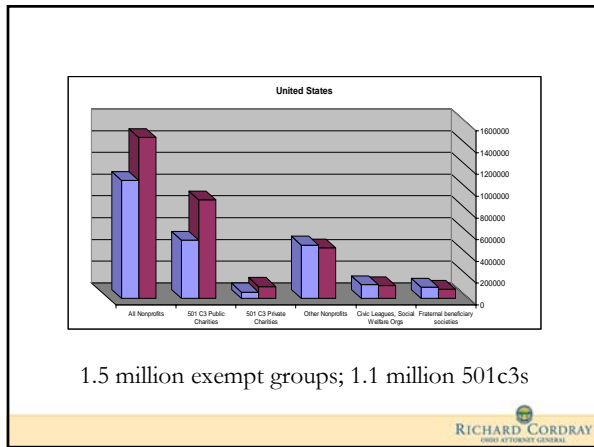
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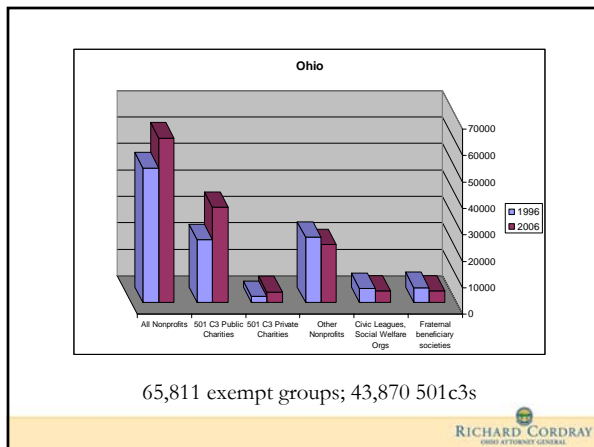
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**U.S. charitable giving estimated to be \$306.39 billion in 2007**  
*Up 3.9 percent despite worries about gas prices, mortgage crisis and housing market*

“When the economy is uncertain, as it is in 2008, non-profits and others naturally assume the one sector that will be heavily impacted is philanthropy,” said George C. Ruotolo Jr., CFRE, chair of Giving Institute: Leading Consultants to Non-Profits and past chair of Giving USA Foundation. “With history as our guide, we know that’s not true. In fact, while charitable giving is impacted by recessions and/or economic slowdowns, it’s not by nearly as much as one might expect.”

  
**RICHARD CORDRAY**  
CHIEF OF FINANCIAL SERVICES

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“These Americans are peculiar people. If, in a local community, a citizen becomes aware of a human need which is not being met, he thereupon discusses the situation with his neighbors. Suddenly, a committee comes into existence.”

-- Alexis de Tocqueville

  
**RICHARD CORDRAY**  
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**Charities Wiped Out By Madoff Mess**  
CBS Evening News: \$50 Billion Ponzi Scheme Especially Damaging To Charities

**Dec. 30, 2008 by Jeff Gair**

**(CBS)** Because of Bernie Madoff, Deborah Colton is out of a job and a 401k retirement account, reports **CBS News correspondent Jeff Gair**. But for her, even more devastating is the impact on others.

"It is extremely tough for me to believe it and for the community to believe it," Colton said. "We've been in a state of disbelief."

The \$8 million charity she was running was wiped out.

The worst part about the mess Madoff left behind was that groups that were helping the most, got hurt the most. Philanthropic organizations have lost a staggering \$2.5 billion dollars so far.

There's a reason why they became such easy prey. One, the charities gave Madoff credit. After all, who would cheat a charity?

Two, it's the way they're set up.

"If you're running a Ponzi scheme, you would want to have charities and foundations as your investors because you can count on them to have slow, steady withdrawal," says Michael Zuckoff, author of "Ponzi's Scheme: The True Story of a Financial Legend."

Madoff was promising slow, steady, consistent growth — roughly 10 percent — exactly the kind of returns that foundations, especially, are looking for.

Why? By federal law, foundations are required to spend 5 percent of their funds each year on good works and administrative costs. They can spend more, but most don't.

With no unforeseen expenses, no expectation of huge profits and no unpredictable withdrawals, they were a perfect target for Bernie Madoff.

  
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### Taking Aim at Charity

#### As Senate hearing, nonprofit leaders voice concerns as lawmakers prepare rules to stem abuses

Lawmakers are preparing to introduce an ambitious legislative package that they say could alter the nonprofit world more than any government action in the past three decades.

Last week, at the second Senate Finance Committee hearing on the subject in the past 10 months, Internal Revenue Service Commissioner Mark W. Everson raised the stakes in the fight to curb nonprofit abuses when he told lawmakers that indiscretions by nonprofit groups and donors are costing the federal government about \$15-billion a year in lost revenue.

At the hearing, senators took aim at charities and foundations that pay excessive salaries to their executives, donors who write off bogus amounts on their taxes for non-cash gifts, and wealthy people who hike the tax system by using nonprofit organizations as a front to help pay for their personal expenses.

Mr. Everson estimated that American taxpayers write off between \$15-billion and \$10-billion a year more than they should be allowed to set aside tax-free because of laws that he said allow taxpayers to inflate the values of land, art, and other non-cash items they donate.

Donor-advised funds allow people to give cash, stock, or other assets to special accounts, claim a charitable deduction on their federal income taxes, and then recommend how, when, and to which charities the money in the account should be distributed. Members of Congress have criticized donors who take a deduction for gifts they make to donor-advised funds but delay or never make the contribution to charity.

At the hearing, Jane G. Gravelle, a researcher at the Congressional Research Service, said that she had conducted a survey of donor-advised funds at community foundations. She said her survey had found that last year 20 percent of donors did not distribute any money to charity from their donor-advised fund accounts -- and that about two-thirds of donors distributed less than 5 percent of the money in their funds annually to charities. Ms. Gravelle also said financial institutions that offer donor-advised funds often charge excessive fees to manage the funds.



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### Attorney General Charitable Advisory Council

- Status of Charitable Advisory Council
- Priorities for the Nonprofit Sector
- Trends
- Training Needs



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### Attorney General Charitable Advisory Council

- Growing complexities of governance along with growth in number of organizations
- Generational changes affecting board and staff
- Lack of capacity building throughout 88 counties
- Lack of appreciation for board member duties
- Consumer protection and fraud



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### Complaint/Investigation Process

- Last year, the Charitable Law Section fielded 1,325 complaints
  
- Help us stop problems before they become major headaches – contact us with concerns



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### Ohio Attorney General Responsibilities:

- Common law authority
- Statutes
  1. Charitable Trust Act
  2. Charitable Organizations (Solicitation) Act
  3. Gambling Code
  4. Ohio Nonprofit Corporations Act
  5. Ohio Administrative Code



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### Ohio Charitable Trust Act



- Charitable trust defined:
- Not limited to formal trust agreements
- Broadly defined as any organization or entity that holds money or property for a charitable, religious or educational purpose
- Applies to the “nature” of the entity



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## Ohio Charitable Trust Act



- Registration and Reporting
- Investigative powers and enforcement
- Necessary party to certain litigation
- Hospital and healthcare conversions, combinations

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OHIO ATTORNEY GENERAL

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## Ohio Charitable Organizations (Solicitation) Act



- Applies when an appeal is used that suggests a charitable purpose for a solicitation
- Registration of professional solicitors and fundraising counsel
- Enforcement and investigation powers
- Annual report on professional solicitors

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## Nonprofit Corporation Law-Chapter 1702

- Public benefit corporations
- Notice to Attorney General on certain sales of assets and mergers/consolidations



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## Gambling-Chapter 2915



- Bingo licensing, investigations, enforcement
- Raffles and games of chance
- Definition of eligible organizations
- Restrictions on activities

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Regardless of size of the nonprofit, all board members share important duties

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## Fiduciary Duties

- Duty of care
- Duty of loyalty
- Duty to maintain accounts
- Duty of compliance

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## Duty of Care



- Standard of Care
- Directors of unincorporated charitable trusts must conduct themselves with the level of care, skill and diligence that an ordinarily prudent person would exercise in the handling of his or her own affairs.

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## Duty of Care

- Attend meetings
- Prepare for meetings
- Actively participate
- Establish policies
- Selection of organization's key staff members



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## Duty of Care

### Policies:

- Conflict of interest
- Financial controls
- Major expenditures
- Hiring professionals
- Spending, investment and asset allocation
- Conduct of meetings
- Whistleblower protection

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## Duty of Care

In short - "Pay Attention!"



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## Duty of Loyalty

- Requires that the interest of the charity is foremost and is placed above any personal interest



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## Duty of Loyalty

**Conflicts of Interest!!**



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## Duty of Loyalty



Types of conflict situations:

- Personal financial interest
- Loyalty or relationship that can influence decision

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## Duty of Loyalty

To avoid problems:

- Have a written conflict of interest policy
- Regular written disclosure of family and business relationships
- Disclosure of potential conflict at board meeting
- Conflicted director does not vote
- Ideally, conflicted member does not participate in discussion

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## Duty of Loyalty

Conflict of interest policy –

1. Gathers information on board members' affiliations and those of the board members' families
2. Requires disclosure of conflicts
3. Prohibits board members with conflicts from voting or seeking to influence decisions
4. Requires that minutes reflect when a member is excluded from discussion and voting

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## Duty to Maintain Accounts

Requires that accurate records are maintained and that financial matters are properly managed.



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## Duty to Maintain Accounts



- Keep accurate records of income, investments, expenses
- Develop and monitor budgets
- Establish internal control systems – checks and balances

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## Duty to Maintain Accounts

- Maintain accurate records of all organization activities
- Records retention policy



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CHIEF OF FINANCY GENERAL

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## Duty of Compliance

Board must comply with all legal requirements and other obligations, including:

- Federal and state law
- Governing documents
- Agreements, contracts
- Representations made in solicitations



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## Duty of Compliance

### Federal law:

- Compliance with IRS regulations
- Filing of annual returns
- Sarbanes-Oxley



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## Duty of Compliance

### State law:

- Registration and filing with Attorney General
  - Ohio Charitable Trust Act
  - Charitable Organizations (Solicitation) Act
- Secretary of State
  - Incorporation, continued existence filings
- Other employer and industry regulations



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### Special Challenges

Fiscal Management – Board Overview

Just like household budgets, charity budgets reflect projections of income and expenses.  
**Know the basics.**

Sources of revenue: donations, grants, pay for services, etc.

Expenses: salaries, supplies, overhead, etc.



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Some Questions:

Are there expectations and restrictions that come with some funds?

Do the revenues and expenses come at specific times of the year?

How does this affect cash flow? Can the bills be paid?

Do the numbers match with the budget projections? Can deviations be explained?

Do the numbers match trends of prior years? If not, why not?



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Boards need to understand and track the group's assets and liabilities

**Assets:** cash, property, inventory, etc.

**Liabilities:** loans, accounts payable, etc.



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Some Questions:

What changes are expected in assets and liabilities that change the bottom line for the organization?

What responses are needed to respond to changes?



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Boards must review and discuss financial reports. Staff can assist in compiling reports, but **boards need to exert independent oversight.**

Board treasurer, audit and budget committee members and others may play a crucial role in this.



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Board Policies:

- Budget policies
- Gift acceptance and receipt policies
- Reserve funds policies
- Investment policies
- Policies on purchasing/expenses (bidding, approval levels, etc.)
- Recordkeeping policies
- Fundraising policies
- Audit policies
- Whistleblower policies



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## Preventing Theft – Internal Controls

Boards are the first line defense in adopting and monitoring sound internal controls.  
Processes protect the people and the organization.



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## Oversight of the Executive Director

Boards are sometimes guilty of failing to provide appropriate oversight of the executive director and relying too heavily on staff.

Board Policies and Practices:

- Hiring process (what skills are needed, job description, ensuring wide pool of qualified candidates, objective interview process, references, background check, etc.)
- Setting goals for performance
- Expectations for communication
- Evaluation process (goals met, new objectives, board feedback, feedback from stakeholders, etc.)
- Compensation evaluation (seek information on pay levels for similar organizations, similar skills, etc.)



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## Other Best Practices:

- Timelines and transition documents reviewed annually to note important dates and deadlines for filings and reports (AG, Secretary of State, IRS, employment taxes, budgets, audits, staff evaluations, officer nominations, annual meetings, etc.)
- Annual 'check up' on organization's well-being and compliance (review of by-laws, policies, conflict of interest policies, document review, etc.)
- Consideration of Directors and Officers (D&O) insurance coverage
- Board orientation
- Strategic planning – development of goals and assessment of performance (operational and mission delivery)



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In effective organizations, the boards regularly evaluate themselves, too.

**How well are you doing in being accountable to the organization?**



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There are lots of resources to help board members learn how to fulfill their many duties.



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**Good Resources:**

- Ohio Attorney General's web page -- <http://www.ohioattorneygeneral.gov/>

Check out Resources for Board Members under Services for Nonprofits:  
AG Handbook for Nonprofits, Board Member Guide, Monthly newsletter, etc.



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### Good Resources:

- Governor’s Office of Faith-based and Community Resources ([www.governor.ohio.gov](http://www.governor.ohio.gov))
- Better Business Bureau and Charity Seal Program ([www.us.bbb.org](http://www.us.bbb.org))
- Ohio Association of Nonprofit Organizations and LincOhio ([www.oano.org](http://www.oano.org))



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### Good Resources:

- Center for Nonprofit Excellence ([www.cfnpe.org](http://www.cfnpe.org))
- [www.stayexempt.irs.gov](http://www.stayexempt.irs.gov) and other IRS resources
- Chronicle of Philanthropy



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### Other Resources:

- Numerous books at libraries and bookstores on many nonprofit topics
- Talk with other nonprofits about how they have responded to specific issues
- Ask local businesses if they have an expert on a specific area who might volunteer, consult or serve on your board



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## Ideas!



  
RICHARD CORDRAY  
OHIO ATTORNEY GENERAL

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If you haven't got charity in your heart, then  
you've got the worst kind of heart trouble.

Bob Hope

  
RICHARD CORDRAY  
OHIO ATTORNEY GENERAL

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## Contact Us

Ohio Attorney General's Office  
Charitable Law Section  
150 East Gay Street 23<sup>rd</sup> Floor  
Columbus, OH 43215-3130  
(800) 282-0515  
Fax Number (614) 466-9788  
[www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov)  
CharitableLaw@ohioattorneygeneral.gov

  
RICHARD CORDRAY  
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THANK YOU!

FOR MORE INFORMATION PLEASE VISIT OUR  
WEBSITE AT:

[WWW.COHENCPA.COM](http://WWW.COHENCPA.COM)



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